THE HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE MR. JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO. 17779 OF 2005

DATED: 12-08-2005

Between

Yamala Sreeramulu, S/o Subbaiah, Hindu,

Aged about 42 years, Occupation: Mechanic,

R/o Plot No. 230, Auto Nagar, Nellore.

..... PETITIONER

And

1. The Income Tax Officer, Ward –2,

Upstairs of Syndicate Bank, Dargamitta,

Nellore.

..... RESPONDENT

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THE HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE MR. JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO. 17779 OF 2005

ORDER: (per Sri B. Sudershan Reddy, J)

The impugned proceedings dated 03-08-2005 on the file of the Income Tax Officer, the respondent herein, in our considered opinion, is so insignificant which cannot give rise to any cause of action for filing the present writ petition. The Income Tax Officer merely required the petitioner to attend his office on a particular day in person or by an authorized representative, in connection with the return of income submitted by him for the assessment year 2001-02.

The contention of the learned counsel for the petitioner is that the Income Tax Officer, by order dated 24-06-2005, after the disposal of I.T.A No. 902 of 2004 finalised the assessment and therefore, the same cannot be reopened.

It is not a case of reopening. The Income Tax Officer merely required the presence of the petitioner herein to clarify certain points in connection with the return of income submitted by him for the assessment year 2001-02. It would be difficult to presume what further orders the Income Tax Officer would pass pursuant to the impugned notice dated 03-08-2005.

In the circumstances, we hold that as at present there is no case made out requiring our interference. The Writ Petition is accordingly dismissed.

(B. Sudershan Reddy, J)

12..08..2005

(Ramesh Ranganathan, J)

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